

(b) Road and Bridge Fund. The tax so levied and collected within the limits of all incorporated towns or cities, together with all other money receivable by Washington County for road and bridge purposes, including all fines and forfeitures on account of roads and bridges and all taxes collected on stocks and bonds not apportioned to or assessed in any district shall [be and] constitute a fund to be known as the General Road and Bridge Fund and may be expended for any lawful road or bridge purpose anywhere in Washington County and for no other purposes [whatsoever].

(c) Borrowing power. When there [shall not be sufficient money] ARE INSUFFICIENT FUNDS in the county treasury set apart as the General Road and Bridge Fund to meet the demand for an emergency, the County Commissioners [of Washington County shall have the power to] MAY borrow [money not exceeding] UP TO \$250,000 in [one] 1 year, on the credit of the county, to be paid out of the road money provided in the next succeeding levy. All bills and claims on account of roads and bridges in the county shall receive the endorsement of the Road Engineer before payment and shall be passed upon by the County Commissioners at a regular or adjourned meeting.[, and no such] A bill or claim involving the expenditure of more than [one thousand dollars (\$1,000.00)] \$1,000, and [no] A contract or agreement involving a larger expenditure from the roads funds of the county [shall] MAY NOT be allowed or made except by a majority vote of the [said] County Commissioners.

(d) Claims. All claims allowed and passed as aforesaid shall be approved by the President and attested by the Clerk of the [said] County Commissioners. [and when] WHEN so approved an order for the amount of [same] THE CLAIM shall be drawn against the county tax collector who shall pay the [said] amount out of the proper funds. (See note (3)) (1959, ch. 590, sec. 527; 1980, ch. 103; 1981, ch. 178.)

#### 27-15. Special road improvement districts.

(a) Definitions. (1) [The term used in] IN this section [have the following meanings] THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED:

[(1)] (2) [A special] "SPECIAL road improvement district" means an area of land in the county which has frontage on a substandard private road in which improvements to the road will be funded from special assessments imposed on all the owners of the land in proportion to the lengths of their respective frontages, designated as a special road improvement district by the County Commissioners.

[(2)] (3) [A private] "PRIVATE road" [is] MEANS a road not previously accepted into the County road system.

(3) "Owners" means owners of property included in the district.